

EXHIBIT B



U.S. Department of Justice

Office of the United States Trustee

Region 2/Southern District of New York

33 Whitehall Street, Suite 2100
New York, NY 10004

Phone: 212-510-0500
Fax: 212-668-2255

March 30, 2006

To: Equity security holders who may be eligible to serve on a committee of equity security holders in the chapter 11 bankruptcy cases of *Delphi Corporation, et al.*, Case No. 05-44481 (RDD) (jointly administered)

On October 8, 2005, the Delphi Corporation and subsidiaries (the "Debtors") filed chapter 11 petitions in the Bankruptcy Court for the Southern District of New York (the "Delphi Cases"). The Bankruptcy Court has entered an order directing the United States Trustee to appoint a committee of equity security holders in the Delphi Cases pursuant to 11 U.S.C. § 1102(a)(2) and (b)(2).

You have been identified as an equity security holder of the Debtors, and you may be eligible for appointment to a committee of equity security holders in the Delphi Cases. The duties of a committee are set forth in 11 U.S.C. § 1103(a), (c) & (d), a copy of which is enclosed.

If you are interested in sitting on the committee of equity security holders in the Delphi Cases, please complete the enclosed form and return it to the United States Trustee **no later than 12:00 noon on April 24, 2006**. If you are not interested in committee membership, you do not need to take further action. If you have any questions, please contact the undersigned attorney.

Very truly yours,

DEIRDRE A. MARTINI
UNITED STATES TRUSTEE

By: /s/ Alicia M. Leonhard
Alicia M. Leonhard
Trial Attorney

Enclosures (2)

11 U.S.C. § 1103. Powers and duties of committees

(a) At a scheduled meeting of a committee appointed under section 1102 of this title, at which a majority of the members of such committee are present, and with the court's approval, such committee may select and authorize the employment by such committee of one or more attorneys, accountants, or other agents, to represent or perform services for such committee.

(b) An attorney or accountant employed to represent a committee appointed under section 1102 of this title may not, while employed by such committee, represent any other entity having an adverse interest in connection with the case. Representation of one or more creditors of the same class as represented by the committee shall not per se constitute the representation of an adverse interest.

(c) A committee appointed under section 1102 of this title may--

(1) consult with the trustee or debtor in possession concerning the administration of the case;

(2) investigate the acts, conduct, assets, liabilities, and financial condition of the debtor, the operation of the debtor's business and the desirability of the continuance of such business, and any other matter relevant to the case or to the formulation of a plan;

(3) participate in the formulation of a plan, advise those represented by such committee of such committee's determinations as to any plan formulated, and collect and file with the court acceptances or rejections of a plan;

(4) request the appointment of a trustee or examiner under section 1104 of this title; and

(5) perform such other services as are in the interest of those represented.

(d) As soon as practicable after the appointment of a committee under section 1102 of this title, the trustee shall meet with such committee to transact such business as may be necessary and proper.

**OFFICE OF THE UNITED STATES TRUSTEE FOR THE
SOUTHERN DISTRICT OF NEW YORK
33 Whitehall Street, 21st Floor
New York, New York 10004
Tel. No. (212) 510-0500
Fax No. (212) 668-2255**

AML

EQUITY SECURITY HOLDER COMMITTEE ACCEPTANCE FORM

Re: *In re Delphi Corporation, et. al* (the “Debtors”), Case No. 05-44481 (RDD)
(jointly administered) (the “Delphi Cases”)

**PLEASE RETURN THIS FORM TO THE OFFICE OF THE UNITED STATES TRUSTEE
BY FIRST CLASS MAIL OR FACSIMILE NO LATER THAN 12:00 NOON ON APRIL 24, 2006**

PLEASE TYPE OR PRINT NEATLY AND CLEARLY:

The undersigned equity security holder is willing to serve on a committee of equity security holders in the Delphi Cases:

() YES

() NO

A. EQUITY SECURITY HOLDER’S NAME, ADDRESS, TELEPHONE NUMBER, FACSIMILE
NUMBER, AND EMAIL ADDRESS:

B. NAME OF REPRESENTATIVE OF EQUITY SECURITY HOLDER, ADDRESS,
TELEPHONE AND FACSIMILE NUMBERS AND EMAIL ADDRESS, IF DIFFERENT:

C. HOW MANY SHARES OF DELPHI STOCK DO YOU OWN? (Equity security holders
wishing to serve as fiduciaries on any statutory committee are advised that they may not
trade while they are committee members, except pursuant to a subsequent order of the
Bankruptcy Court authorizing trading by committee members. By submitting this form,
you agree to this prohibition.)

D. WHAT DATE(S) DID YOU PURCHASE THE SHARES?

E. DID YOU BUY OR SELL ANY SHARES ON MARCH 21 OR 22, 2006?

() YES () NO

IF YES, HOW MANY SHARES DID YOU BUY OR SELL, AND WHAT WAS THE COST PER SHARE?

F. ARE YOU A PARTY TO ANY LITIGATION AGAINST THE DEBTORS?

() YES () NO

EXPLAIN: _____

G. IF YOU ARE AN OFFICER OR DIRECTOR OF ANY DEBTOR, INDICATE YOUR POSITION:

H. IF YOU ARE RELATED TO AN OFFICER OR DIRECTOR OF ANY DEBTOR, OR A PERSON IN CONTROL OF ANY DEBTOR, PLEASE INDICATE THE RELATIONSHIP:

I. DO YOU HAVE ANY OTHER TYPE OF CLAIM AGAINST THE DEBTORS, INCLUDING SECURED DEBT, BOND DEBT, OR ANY OTHER GENERAL UNSECURED CLAIM?

() YES () NO

IF YES, PLEASE INDICATE THE NATURE AND THE AMOUNT OF THE CLAIM:

DATE: _____

SIGNATURE: _____

PRINT NAME AND TITLE: _____

- KINDLY ANSWER ALL QUESTIONS SO THAT THIS FORM MAY BE PROCESSED PROPERLY WITHOUT DELAY.
- PLEASE RETURN TO THE UNITED STATES TRUSTEE **NO LATER THAN 12:00 NOON ON APRIL 24, 2006.**
- THIS IS NOT A PROOF OF CLAIM FORM. PROOFS OF CLAIM ARE FILED WITH THE CLERK OF THE BANKRUPTCY COURT, NOT WITH THE UNITED STATES TRUSTEE.